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Canadian Booksellers Association

Suite 31, 2 Bloor St. East,

TORONTO 5, ONTARIO

February 4th, 1964.

Mr. Hugh Hanson,
Secretary,
Ontario Committee on Taxation,
88 University Avenue,
Toronto 1, Ontario.

Dear Sir:-

We note with interest that the Government plans to present the budget for the coming year within the next few weeks. It has come to our attention, that in line with possible other changes in the Provincial Sales Tax Act, a sales tax on books may be under consideration.

As President of this Association, I have been asked to respectfully request that special consideration be given to the continued exemption of books from Sales Tax.

Governments the world over have recognized by their actions, the value of books and reading. During the Second World War, the British Government freed books from the very high purchase tax, and the Government of Canada, through the paper controller, made sure adequate paper was made available for the printing of books. The Government of Canada eliminated the duty on books imported from England and made it possible for many American books to be imported free of duty. The Government of Canada also exempted imported books and books printed in Canada from the 11% Sales Tax. Most Canadian provinces have exempted books from Sales Tax in the past, and books are also exempt from the City of Montreal Sales Tax.

It may be pointed out that books used for educational purposes will not be taxed. Such a procedure would be extremely difficult to set up and control. School curricula, especially in universities, are in a constant flux, so that published lists of books on the curriculum of a school or university would have to be amended frequently. It is also almost impossible for a bookstore to establish whether a paperback edition of an English or American novel is purchased by a student for a specific course in university, or whether he buys it for his own instruction or amusement. Full administration of such a system would appear to be extremely difficult and probably quite expensive. Since many stores in addition to university book stores and school-book departments, are selling books to students, and most university bookstores are selling to the general public specialized books in the technical and serious non-fiction category, there would be no clear-cut break in the administration of the proposed tax. Considering these facts, may we respectfully request, that consideration be given to the continued exemption of books from the Provincial Sales Tax?

Yours very truly,

CANADIAN BOOKSELLERS ASSOCIATION.

Harald Bohne,
President.

P.S. It has just been brought to our attention that according to the Minister of Education of the Province of Saskatchewan, consideration is being given in that province to exempt books which up to now had been taxable. The Minister said, according to news reports, that "he is thinking particularly of library and school text books, but it is difficult to draw the line".

cc. Premier Robarts